

## **2021-613 AUDIT SCOPE AND OBJECTIVES**

### **State High Risk – Federal COVID-19 Funding – Pandemic–Electronic Benefits Transfer and Supplemental Nutrition Assistance Program Emergency Allotments**

The audit by the California State Auditor will provide independently developed and verified information related to the California Department of Social Services' (CDSS) administration of federal COVID-19 funding received for the Supplemental Nutrition Assistance Program emergency allotments (SNAP-EA) and the Pandemic-Electronic Benefits Transfer (P-EBT) program. The audit's scope will include, but not be limited to, the following activities:

- 1) Review and evaluate the laws, rules, and regulations significant to the audit objectives.
- 2) Determine whether CDSS is appropriately and accurately distributing federal funding to California households that are eligible for SNAP-EA and P-EBT benefits.
- 3) Determine the extent and cause for any delays in CDSS's issuance of SNAP-EA or P-EBT benefits, and to the extent possible, the impact on eligible households that resulted from any delays. Identify whether any opportunities exist to reduce the time that eligible households must wait to receive benefits.
- 4) Identify the proportions of eligible Californians that have received SNAP-EA and P-EBT benefits during the pandemic. To the extent possible, determine the reasons for significant changes in participation since the pandemic began in March 2020, including whether CDSS conducted appropriate outreach activities.
- 5) Review and assess any other issues that are significant to the audit.